

**FORM CT-709**  
**CONNECTICUT GIFT TAX RETURN****CT-709**  
**CALENDAR YEAR**  
**2000**

Donor's First Name and Middle Initial		Last Name	Social Security Number
Address		Number and Street	PO Box
City, Town or Post Office		State	ZIP Code
Legal Residence (domicile) (county and state)			Citizenship if not U.S.
Check applicable box: Connecticut Resident <input type="checkbox"/> Nonresident <input type="checkbox"/>			Check here if Amended Return <input type="checkbox"/> (Attach an explanation)

**IMPORTANT: FORM CT-709 CANNOT BE FILED AS A JOINT RETURN****SECTION 1**

- A. 1. If the donor died during the calendar year for which this return is filed, check here ☐ and enter date of death ☐ 2000  
2. If the donor died during the calendar year for which this return is filed and no federal estate tax return is required to be filed, check here ☐
- B. If the donor died during the calendar year for which this return is filed and a federal estate tax return extension was requested on federal Form 4768, *Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes*, check here ☐
- C. 1. If the donor is claiming special valuation on a gift of farmland, check here ☐  
2. If you elect under I.R.C. §529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a five-year period beginning this year, check here. (See instructions) ☐
- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| D. Is your spouse a U.S. citizen? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If <b>NO</b> , did you transfer any property to your spouse during the calendar year? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| E. <b>Gifts by husband or wife to third parties</b> – Do you consent to have the gifts made by you and your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions) .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| (If the answer is <b>NO</b> , skip Lines F, G, and H and go to Schedule A. If the answer is <b>YES</b> , the following information must be furnished and your spouse must sign the consent shown below.)   |                          |                          |
| F. Were you married to one another during the entire calendar year? (See instructions) .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If the answer above is <b>NO</b> , check whether <input type="checkbox"/> married <input type="checkbox"/> divorced <input type="checkbox"/> widowed Give date .....   |                          |                          |
| G. Will your spouse file a gift tax return for this calendar year? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| H. <b>Consent of Spouse</b> – I consent to have the gifts made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.<br>Name of consenting spouse <input type="checkbox"/> Social Security No. <input type="checkbox"/><br>Consenting spouse's signature _____ Date _____ |                          |                          |

**SECTION 2****TAX COMPUTATION**

1. Total taxable gifts (Schedule A, Line 13) .....	▶	1		
2. Connecticut Gift Tax (See instructions) .....	▶	2		
3. Payments made with extension request .....	▶	3		
4. If Line 3 is greater than Line 2, enter <b>amount overpaid</b> (Subtract Line 2 from Line 3) ....	▶	4		
5. If Line 2 is greater than Line 3, enter balance of tax due (Subtract Line 3 from Line 2) .....	▶	5		
6. Interest (from due date of tax) .....	▶	6		
7. Penalty .....	▶	7		
8. Total amount <b>due</b> (Add Lines 5, 6, and 7) .....	▶	8		

**Due Date:** On or before April 15 following the close of the calendar year in which the gifts were made. The due date is April 17, 2001, for calendar year 2000. (For donors who died during the calendar year in which the gifts were made, see instructions.)

**Make check or money order payable to:** COMMISSIONER OF REVENUE SERVICES

Write the donor's Social Security Number and "2000 Form CT-709" on the check.

**Mail to:** Department of Revenue Services  
PO Box 2978  
Hartford CT 06104-2978

**DECLARATION:** I declare under the penalty of false statement that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.) Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>  Keep a copy of this return for your records	Donor's Signature	Date	Telephone Number ( )
	Paid Preparer's Signature	Date	Preparer's PTIN or SSN
	Firm Name and Address		Federal Employer ID Number

**ATTACH A COMPLETE COPY OF FEDERAL FORM 709 AND THE NECESSARY SUPPLEMENTAL DOCUMENTS (SEE INSTRUCTIONS)**

**SCHEDULE A - Computation of Taxable Gifts** (Attach additional sheets if necessary)

A	B	C	D	E
Item No.	Gifts Subject to Gift Tax <ul style="list-style-type: none"><li>• Donee's name and address</li><li>• Donee's Social Security Number</li><li>• Relationship to donor (if any)</li><li>• Description of gift</li><li>• If the gift was made by means of a trust, enter trust's identifying number below</li><li>• If the gift was market securities, enter CUSIP number(s), if available</li></ul> If the gift was property, its fair market value at the date of the gift is considered the amount of the gift. See instructions for gifts of farmland.	Donor's adjusted basis of gift	Date of gift	Value at date of gift
1				
1. Total gifts made by donor ( <i>See instructions</i> ) .....			1	
2. One-half of items ( <i>Item No.(s)</i> .....) attributable to spouse ( <i>See instructions</i> ) .....			2	
3. Subtract Line 2 from Line 1 .....			3	
4. Gifts made by spouse to be included (From <i>Schedule A</i> , Line 2, of spouse's return) .....			4	
5. Total gifts (Add Line 3 and Line 4) .....			5	
6. Total annual exclusions for gifts listed on <i>Schedule A</i> , including Line 4 above ( <i>See instructions</i> ) .....			6	
7. Total included amount of gifts (Subtract Line 6 from Line 5) .....			7	
<b>DEDUCTIONS</b>				
8. Gifts to spouse for which a marital deduction will be claimed, based on items ( <i>Item No.(s)</i> .....) of <i>Schedule A</i> .....		8		
9. Exclusions attributable to gifts on Line 8 .....		9		
10. Marital deduction (Subtract Line 9 from Line 8) .....		10		
11. Charitable deduction (based on <i>Item No.(s)</i> ..... less exclusions)		11		
12. Total deductions (Add Line 10 and Line 11) .....			12	
13. Taxable gifts (Subtract Line 12 from Line 7) Enter here and also in Section 2, Line 1, on the front of this return .....			13	

**Terminable Interest Marital Deduction** (*See instructions*)

14. ☐ Check here if you elected, under the rules of I.R.C. §2523(f), to include gifts of qualified terminable interest property on Line 8 above. Enter the item numbers (from *Schedule A*, above) of the gifts for which you made this election. ➡ \_\_\_\_\_
15. ☐ Check here if you elect under I.R.C. §2523(f)(6) **NOT** to treat as qualified terminable interest property any joint and survivor annuities that are reported on *Schedule A* and would otherwise be treated as qualified terminable interest property under I.R.C. §2523(f). Enter the item numbers (from *Schedule A*) for the annuities for which you are making this election. ➡ \_\_\_\_\_

PLEASE ATTACH THE NECESSARY SUPPLEMENTARY DOCUMENTS (**SEE INSTRUCTIONS**)